

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of two percent or less. Any county with a population of more than 300,000 inhabitants may charge an additional tax of up to two percent. County lodging tax is deposited in the County Visitor's Promotion Fund of each individual county. Proceeds from the additional two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2003, there are 61 counties that impose a lodging tax.

Table 16 — State Lodging Tax Revenue

MONTH	CALENDAR YEAR 2003	CALENDAR YEAR 2002	NET CHANGE	PERCENT CHANGE
January	\$145,983	\$144,340	\$1,642	1.14%
February	158,863	161,239	(2,376)	-1.47
March	195,092	186,023	9,069	4.88
April	171,900	195,672	(23,772)	-12.15
May	241,229	243,115	(1,886)	-0.78
June	300,158	302,935	(2,777)	-0.92
July	288,715	304,773	(16,058)	-5.27
August	298,963	290,449	8,514	2.93
September	257,938	253,326	4,612	1.82
October	218,847	225,505	(6,658)	-2.95
November	175,789	184,926	(9,137)	-4.94
December	165,723	148,463	17,260	11.63
Total	\$2,619,199	\$2,640,766	(\$21,567)	-0.82%

STATE LODGING TAX REVENUE — 1994 TO 2003

